UNITED
NATIONS

E

Economic and Social Council

Distr.
GENERAL

E/CN.3/1997/12
21 November 1996

ORIGINAL: ENGLISH

STATISTICAL COMMISSION
Twenty-ninth session
10-14 February 1997
Item 9 of the provisional agenda*

NATIONAL ACCOUNTS

Task Force on National Accounts

Note by the Secretary-General

The Secretary-General has the honour to transmit to the Statistical Commission the report of the Task Force on National Accounts (Convener: Inter-secretariat Working Group on National Accounts (ISWGNA)), which is contained in the annex to the present report. The report is transmitted to the Commission in accordance with a request of the Statistical Commission at its twenty-eighth session.[1]

Notes

[1] See Official Records of the Economic and Social Council, 1995, Supplement No. 8 (E/1995/28), chap. III.

* E/CN.3/1997/1.

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Annex

REPORT OF THE TASK FORCE ON NATIONAL ACCOUNTS

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INTRODUCTION

1. Since the adoption of the System of National Accounts, 1993 (1993 SNA), the Statistical Commission has been concerned with the formulation of a strategy to support SNA implementation at the international level. From the discussions of the Commission, it has become apparent that in order to be effective such a strategy should cover the following four elements:

(a) An assessment of the present status quo in terms of country capabilities and needs;

(b) The formulation of concrete targets within a well-defined time-frame;

(c) A programme of actions;

(d) A monitoring process that permits continued assessment of progress.

2. At its twenty-eighth session (27 February-3 March 1995), the Statistical Commission:[a]

(a) Requested that ISWGNA prepare a set of strategy papers on the implementation of the 1993 SNA, defining criteria against which progress could be judged. The papers should build on an analysis by the regional commissions of country responses to the agreed checklist of actions needed for implementation (see paras. 5 to 8 below and background document);

(b) Asked that a full enumeration of manuals and supporting materials, in progress and intended, be given (see table 2 below);

(c) Asked that special attention be given to the needs of the developing countries, including taking account of the informal sector (see para. 27 below);

(d) Requested the regional commissions to produce a consolidated, country-by-country report on the needs for assistance and financing (see background document);

(e) Reiterated the urgent need to make the 1993 SNA available in all official languages of the United Nations and to complete the programme of handbooks as quickly as possible (see para. 23 and table 2 below);

(f) Urged the United Nations Development Programme (UNDP) to approve the proposal submitted by the Department for Economic and Social Information and Policy Analysis of the United Nations Secretariat to provide resources for the regional commissions to support regional programmes for SNA implementation (see para. 25 below).

3. Subsequently, in its report to the Working Group on International Statistical Programmes and Coordination of the Statistical Commission at its eighteenth session (E/CN.3/AC.1/1996/R.2, annex), ISWGNA developed a set of milestones for SNA implementation. It also presented a background document in

which the preliminary results of a survey on country needs were summarized. The Working Group then (see E/CN.3/1997/19, paras. 8 and 9):

(a) Requested ISWGNA to provide in its report to the Statistical Commission updated results of the country assessment exercise, paying attention to different needs and priorities of subregional country groupings (see background document);

(b) Asked ISWGNA to formulate a range of options for accelerating SNA implementation that would refer to targets to be pursued at the global and regional levels, thereby identifying more clearly the anticipated implications for statistical support (see paras. 13-20 below);

(c) Asked the United Nations Statistics Division and the regional commissions to validate the outcome of the needs assessment survey carried out by the regional commissions (see background document);

(d) Invited ISWGNA to review its planned outputs and activities, as well as its research agenda, in order to identify priority areas and topics that were posing special difficulties (see paras. 27-30 below).

4. Section I of the present report introduces the milestones for SNA implementation elaborated by ISWGNA, and describes how those milestones have been applied in a country-by-country assessment to determine the present state of national accounting. After the instrument has been created, the next logical step is to formulate a target; section II thus proposes various options for the formulation of targets in the medium term. Finally, once the target has been identified, a plan of action needs to be developed to meet the objective; section III thus gives an integrated presentation of ISWGNA work programmes, highlighting recent achievements and reviewing proposed priority areas for future work in the light of expressed country needs. In a separate background document that will be before the Commission, the regional commissions will present a detailed analysis of country needs, thereby paying special attention to subregional country groupings.

I. MILESTONES FOR IMPLEMENTATION OF THE 1993 SYSTEM OF NATIONAL ACCOUNTS AND THEIR APPLICATION IN THE MONITORING PROCESS

5. In its report to the Statistical Commission's Working Group (E/CN.3/AC.1/1996/R.2, annex), ISWGNA described a set of six phases for monitoring the implementation of an increasingly comprehensive accounting system based on the 1993 SNA (see table 1). The purpose of defining the six phases was (a) to provide those countries who wish to review the current coverage of their accounts with a framework to use as a guide for formulating their individual plans, and (b) to define an instrument for characterizing the levels of national accounts development in different countries and at different points in time. ISWGNA is mindful of the Statistical Commission's confirmation that the implementation process is the responsibility of each individual country; accordingly, its recommendations have the character of general guidelines. Some

countries may well find a different path of implementation more suited to their needs, and will thus not follow the milestones step by step.

6. Starting from the rudimentary basic data system of the pre-SNA phase, which emphasizes data on production, trade and prices, the initial phases cover parts of the accounts that many countries have already implemented. Phase 1 contains basic gross domestic product (GDP) at current and constant prices, broken down by final expenditure and kind of economic activity. Phase 2 extends to the rest of the world account, which permits countries to calculate national income, national disposable income, national saving and net lending/borrowing.

7. Phases 3 to 6 reflect the addition of increasingly specialized data subsystems to build up the full institutional sector accounting framework of the 1993 SNA. Phase 3 requires the cross-classification of data on production by industries and institutional sectors in order to arrive at production accounts for all institutional sectors. The full accounting sequence for general government up to the financial account is also required. In phases 4 and 5, first the income and capital accounts and then the financial accounts for all the other institutional sectors are included. Finally, phase 6 is characterized by the full implementation of flow accounts, including other changes in asset accounts, and balance sheets for all sectors.

8. ISWGNA also considered the development of so-called complementary data systems, such as balance of payments, supply and use tables, government finance statistics, capital stock statistics, and monetary and other financial flow accounts. The development of such data systems complements the implementation of the SNA and will improve the data quality of the accounts. Furthermore, a number of refinements and additional accounts, such as regional and quarterly accounts and satellite accounts, are mentioned, which countries may wish to consider as they expand their accounting systems in line with the new SNA.

9. Once the milestones were defined, the United Nations Statistics Division, together with the regional commissions, used the new measurements in order to describe the status quo of national accounts development over all countries. The evaluation was based on the data reported to the Statistics Division in its annual national accounts questionnaire for the years 1990-1993. Countries were considered to have reached a given milestone if they had reported data for the tables of the questionnaire that corresponded to that milestone at least once during 1990-1993. The regional commissions subsequently reviewed the outcome and recommended adjustments if evidence showed that countries had compiled additional data and intended to report them to the Statistics Division in the next questionnaire. A detailed description of the assessment method, as well as the results of the evaluation, are contained in the background document.

10. Several limitations of the assessment procedure described above need to be mentioned. First, a problem of under-reporting is likely to exist because some countries compile more comprehensive data systems than they report to international organizations. Second, the assessment method is not sensitive to data quality. Countries are strongly encouraged to improve the reliability of their existing accounts before extending them to reflect new accounts according to the 1993 SNA; such improvements, however, would not be reflected in the country assessment. Third, the method does not distinguish between countries

that provide information on an annual basis and those that have reported the same information only once in recent years, such as for a benchmark calculation.

11. Despite these reservations, an assessment method based solely on the Statistics Division database has the attractive feature that it can be used easily as a monitoring device: it will be possible to repeat this assessment without major effort at various points in time in the future. It can be expected that the analysis of such assessment will measure how far the SNA implementation process has proceeded and will identify countries for which further efforts will be needed.

12. Analysing the results of the first assessment exercise (see background document for more detail) already provides some interesting insights into the situation of national accounting in the world at the outset of the 1993 SNA implementation effort. Almost half of all countries are currently at milestone 2, and less than 20 per cent are at milestone 3 or higher. Countries that have been assessed as being in a pre-SNA phase are mostly either countries in transition or countries with a population of less than 1 million. It must be emphasized, however, that this first analysis was conducted in early 1996 and refers to the data period 1990-1993. Future assessments are likely to reflect the rapidly changing situation in the group of transition countries. The results of this first assessment also clearly support the idea of subregional differentiation in terms of implementation strategies. For example, there exists a significant difference between the larger South American countries and the Caribbean countries with respect to implementation milestones.

II. GLOBAL IMPLEMENTATION TARGETS

13. It is the ultimate responsibility of each country to provide the resources and undertake the necessary steps to further its national accounts development in line with its particular needs. All members of the international statistical community - international organizations as well as individual donor countries - have repeatedly stated their intention to facilitate this process. The country assessment exercise thus helps to identify countries that are in the greatest need for cooperation.

14. In the long run, the stated objective is for each country to achieve SNA implementation, i.e., to reach the milestone level of its choice. Various alternative options for priority settings can be envisaged in order to make rational resource allocation decisions at the global level in this initial phase of SNA implementation. However, whatever options are selected, a prerequisite for successful technical cooperation is always the countries' commitment to apply the necessary efforts.

15. In the medium term (5-10 years), there are several options for SNA implementation. Five of these are described below. For each option, a focus group of countries is specified to which priority attention would be given in the medium term, which may be more or less broadly defined, depending on the option. Each option then introduces a measurable target to be reached for that group of countries in terms of the milestones defined above. For each option, a brief analysis of the anticipated resources implications is also included. The

options defined below are neither an exhaustive description of existing possibilities nor are they mutually exclusive. A combination of various priority settings may be envisaged. It must be emphasized that the formulation of these options is oriented towards the medium term. They represent an attempt to formalize what would be considered progress in the global SNA implementation process once the monitoring device of the milestones is applied on an ongoing basis, such as every two years, which is the cycle that ISWGNA proposes.

Option 1. Egalitarian

16. In this scenario, the focus group is actually all countries; in other words, no particular preference would be given to any country group. Progress would be measured in terms of bringing as many countries as possible to the next milestone step. For obvious reasons, it is difficult to anticipate concrete support implications. Research and training would need to cover a broad spectrum of topics relevant for countries of different regional characteristics and at different stages of statistical development.

Option 2. Main macroeconomic aggregates

17. Under this scenario, the focus group of countries is more narrowly defined. Priority attention would be given to countries that are currently assessed as being in the pre-SNA phase or in phase 1 (more than one third of all countries). The objective for this group would be to reach a minimum level of national accounts development, i.e., milestone 2, for which countries would need to be analysed in terms of common characteristics (see para. 12 above), and international support through projects, training, group seminars etc. would have to be developed accordingly. Research and support material would have to prioritize topics, such as informal sector measurement or issues that are of particular relevance for small-island economies.

Option 3. Institutional sector focus

18. It is notable that roughly half of all countries are currently assessed at milestone 2, which means that they have not yet introduced institutional sector accounts. This substantiates the claim that even though institutional sector accounts were already conceptually developed in the 1968 SNA, they were implemented in only a few countries. Therefore, under this third scenario, it is suggested that these countries be the focus group for implementation support in the initial phase. Supporting these countries in gradually introducing institutional sector accounts would bring them to milestone levels 3 and 4. Attention would also be given to the development of complementary data systems, such as quarterly accounts. Support activities should focus on providing material and training on how to generate and/or use basic data for the compilation of the various sector accounts.

Option 4. Subregional focus

19. Whereas for options 2 and 3 the criteria for selecting a focus group were based on milestones, for options 4 and 5 other criteria are suggested. Under option 4, a strategic selection of one or two key countries per subregion would be made. This would yield a relatively smaller focus group (about 20 to

25 countries), which would allow a more ambitious objective: in cooperation with the international agencies, all countries of the focus group would aim to reach level 5 in the short or medium term. The rationale behind such an approach is that of a "pilot project" approach, with an expected subsequent multiplier effect for the other countries in the respective subregions, which would be expected to benefit from the pilot project activities through a system of common workshops and staff exchange. The success of such an approach would rely heavily on the degree of cooperation among countries of a given subregion. Essential selection criteria for the pilot countries are (a) that there exists a certain momentum in the pilot country, including a willingness to make a significant investment contribution from its own resources, and (b) the openness of the country and its preparedness to assume the responsibility of a lead country. For the international community, this option would imply an initial concentration of resources for support activities in the selected pilot countries.

Option 5. Special country groups

20. There are a number of other characteristics based on which country focus groups could be selected that the international community may want to emphasize in the initial phase of SNA implementation. Such country groups could be defined in geographical and/or socio-economic terms. Population size is another distinguishing factor, with the group of very populous countries at one extreme and small-island economies at the other. Newly formed countries or post-conflict countries are further categories that could be singled out. The necessary support activities will vary greatly according to the criteria selected.

III. INTEGRATED PRESENTATION OF THE WORK PROGRAMMES TO SUPPORT IMPLEMENTATION

21. After the formulation of targets, the next step is to define an appropriate action plan that will produce the desired outcome. In its previous report to the Statistical Commission (E/CN.3/1995/3, annex), ISWGNA defined four support categories that constitute the inputs of the international statistical community into the implementation process: (a) manuals and other material; (b) meetings, training seminars etc.; (c) research activities; and (d) technical cooperation. Table 2 below contains a complete enumeration of manuals and other support material, while table 3 lists meetings and research activities held since the twenty-eighth session of the Commission meeting (February 1995-September 1996) and scheduled for the near future.

22. A word of caution about the assessment of implementation success may be warranted. The challenge for the near future is to evaluate what set of actions (manuals, meetings etc.) is most conducive to producing the desired result, i.e., to implement the SNA in a specified group of countries. It must be emphasized, however, that the cause-effect relationship in the context of SNA implementation is a very complex one. Countries naturally retain the ultimate control over their implementation process. ISWGNA may facilitate and support this process but it certainly cannot produce the desired outcome. As desirable as it may seem to assess the success of ISWGNA efforts in terms of the end

result only, future evaluations of the ISWGNA work programme and its impact on country milestones would be well advised to take the complex individual country contexts into account. As some members of the Statistical Commission have themselves stated, the resources available to ISWGNA organizations to help countries to implement the 1993 SNA are far outweighed by the assistance provided on a bilateral basis by the statistically developed countries of the Organisation for Economic Cooperation and Development (OECD). There is currently no reporting system in place to monitor bilateral assistance programmes, even though these appear to overlap and duplicate both the programmes of other bilateral donors and the programmes of multilateral donors. However, although it is clearly desirable, a more comprehensive monitoring of bilateral assistance has proven elusive.

23. Looking at SNA implementation as a long-term global effort, the past two years still correspond to the initial phase. The main thrust of ISWGNA efforts has been to make the 1993 SNA known and understood. The SNA text itself has now been disseminated in English, Arabic and Chinese. The French, Spanish and Russian translations have been completed; their publication dates will be announced at the current session. In addition to the printed SNA, the Statistics Division has produced a CD-ROM with various user-friendly features, such as hyperlinks and search functions.

24. The ISWGNA newsletter SNA News and Notes has grown to become an important medium of information exchange. Some 3,400 copies of the latest issue - No. 4 (July 1996) - of this bi-annual information service have been circulated worldwide in English, French and Spanish. The information is also available on the Statistics Division Web site, and an SNA e-mail address has been set up to provide users with an easy channel of communication.[b]

25. In order to make the 1993 SNA understood, a series of regional and subregional workshops and training seminars have been organized by ISWGNA members, in particular the regional commissions. Virtually all countries have by now attended at least one such training workshop. Unfortunately, despite the strong support voiced by the Statistical Commission at its twenty-eighth session, UNDP has not allocated resources to the proposed programme of strengthening the regional commissions for the implementation process.

26. The regional workshops, which were in many cases supported by the newly appointed Interregional Adviser on Macro Accounting for Policy Analysis of the United Nations Statistics Division, aimed to enable countries to formulate their own medium-term development strategies, taking into account the possible necessary reorientation of basic data collection. Those seminars contributed to the creation of a subregional infrastructure of communication that has resulted in various concrete implementation programmes.

27. As to the research agenda and support material, the members of ISWGNA will review their priorities upon completion of the country needs assessment. One example of how ISWGNA attempts to respond to expressed country needs is the planned handbook on household sector accounting, which will also address the issue of how to incorporate informal sector activities in the accounts. In tables 2 and 3 below, a complete update of the status of all outputs is

provided. The discussion at the present session of the Commission on implementation targets will certainly help ISWGNA to review its priorities.

28. As to the implementation of the revised national accounts questionnaire, ISWGNA would like to provide the Commission with the following information. In order to lighten the reporting burden of countries to different international organizations, the Statistical Office of the European Communities (Eurostat), OECD and the United Nations Statistics Division have agreed on an integrated set of national accounts questionnaires. Thanks to the complete consistency between the 1993 SNA and the European System of Accounts (ESA 1995), each individual country will need to reply to only one national accounts questionnaire. Thus, member countries of the European Union will have to complete only the Eurostat questionnaire based on ESA 1995. Member States of OECD who are not members of the European Community will have to complete the OECD questionnaire, which is a subset of the same tables of the Eurostat questionnaire. All other countries in the world will have to complete the United Nations Statistics Division questionnaire based on the 1993 SNA, which includes a different set of tables; however, all the data requested in this questionnaire can be completed by using data reported in the Eurostat or OECD questionnaire, since the United Nations Statistics Division questionnaire is a proper subset of both the Eurostat and OECD questionnaires.

29. Regarding the implementation date of the revised questionnaires, Eurostat and OECD have finally agreed to implement them in 1999, requesting data for the years 1995-1998. The United Nations Statistics Division has made tentative plans to implement its revised questionnaire in 1998, requesting data for the years 1995-1997. However, since Eurostat and OECD have now postponed their implementation date to 1999, this would imply that member countries of the European Community and OECD would have to reply to two questionnaires in 1998, one based on the old ESA 1979 and the other based on the new 1993 SNA. In order to avoid confusion and overburdening these countries in 1998 the Commission may wish to postpone the implementation of the United Nations Statistics Division questionnaire as well to 1999.

IV. UPDATING THE 1993 SYSTEM OF NATIONAL ACCOUNTS

30. ISWGNA would like to bring to the attention of the Statistical Commission the necessity of creating a process to update the 1993 SNA. In the publication itself, mention is made of the evolutionary nature of the national accounting system and an open research agenda is defined.[c] Since 1993, work in two areas has progressed significantly:

(a) Developing a methodology for the practical allocation of financial intermediation service charges indirectly measured (FISIM);

(b) Elaboration of functional classifications.

31. The European Community has dedicated a series of meetings to studying the topic of FISIM in detail. In this process, non-members of the European Community have also been consulted. It is likely that by the time the

Commission meets the European Community will have finalized its review of the methodology.

32. As to the four functional classifications included in the 1993 SNA, OECD, in consultation with its member countries, has completed work on the classification of individual consumption by purpose (COICOP). The work undertaken by OECD on developing COICOP has been assisted by the United Nations Statistics Division, which has circulated draft documents to non-OECD member States for comments. In addition, a finalized version of the classification of the functions of government (COFOG), which will also include a component covering the classification of the purposes of the non-profit institutions serving households (formerly COPNI), will be presented to the forthcoming joint meeting of OECD, the Economic Commission for Europe and Eurostat in May 1997. The United Nations Statistics Division has initiated work on the classification of outlays of producers by purpose (COPP), which is planned to be finalized by the end of 1997. In order to give these classifications a worldwide circulation it is proposed to present them to the Statistical Commission at its thirtieth session for approval and subsequent publication. In the meantime, it is also proposed that the final drafts of the various classifications be translated into all official languages as they become available and be circulated as technical material.

33. Both issues point to the more general issue of creating a process through which the 1993 SNA may be updated. An appropriate forum in which to conduct technical discussions of proposed updates needs to be defined. General guidelines on who should be involved in the consultative processes may be necessary. Furthermore, the question of what formal approval process would be appropriate needs to be addressed. Finally, the issue of how to publish and disseminate possible future updates of the system effectively will warrant some attention. ISWGNA will make concrete proposals to the Working Group of the Commission at its nineteenth session.

V. POINTS FOR DISCUSSION

34. The Statistical Commission may wish to react and comment on the following points:

(a) Are the milestones and the process described in section I of the present report appropriate tools for the monitoring of progress in the SNA implementation process?

(b) Does the Commission agree with the proposal to repeat the monitoring exercise in a two-year cycle and to present the result of these country assessments to the Commission at future sessions?

(c) Which of the options set out in section II of the present report does the Commission recommend ISWGNA to pursue in the medium term?

(d) Does the support system suggested by ISWGNA in section III of the present report make the most adequate use of the means available?

(e) Does the Commission prefer 1998 or 1999 as the implementation date for the United Nations questionnaire?

(f) Does the Commission endorse the proposed programme for the development and dissemination of the functional classifications?

Notes

[a] See Official Records of the Economic and Social Council, 1995, Supplement No. 8 (E/1995/28), para. 12.

[b] Web site: http://www.un.org/Depts/unsd; e-mail address: sna@un.org.

[c] See Statistical Papers, Series F, No. 2, Rev.4 (United Nations publication, Sales No. E.94.XVII.4), pp. xliii and xliv.

Table 1. Implementation milestones for the 1993 SNA

Phases of implementation	Complementary data systems	SNA-related data and development
Pre-SNA phases	Basic data (production etc.)	
	Balance of payments (BOP) goods and services	
	Monetary stock statistics	
	Price indices (consumer, producer, wholesale)	
Phase 1. Basic indicators of gross domestic product (GDP)		
Final expenditures on GDP current and constant prices	Supply and use worksheets	
GDP by industry at current and constant prices	Other BOP transactions (income transfers, capital and financial)	
	Government finance statistics (GFS) transaction accounts	
Phase 2. Gross national income and other primary indicators		
External account of primary incomes and current transfers	Capital stock statistics	Quarterly national accounts
Capital and financial accounts for the rest of the world	BOP stock statistics (IIP)*	Regional accounts
	GFS stock statistics	Satellite accounts for environment and other country priority satellite accounts
	Monetary and other financial flow statistics	Input-output analysis
Phase 3. Institutional sector accounts: first steps		
Production accounts for all institutional sectors	Same as for phase 2	Same as for phase 2
Generation of income		
Allocation of primary income		
Secondary distribution income		
Use of income		
Capital and financial accounts for general government		

Phases of implementation	Complementary data systems	SNA-related data and development
Phase 4. Institutional sector accounts: intermediate steps		
Generation of income	Same as for phase 2	Same as for phase 2
Allocation of primary income		
Secondary distribution of income		
Use of income		
Capital accounts for all institutional sectors other than government		
Phase 5. Institutional sector accounts: last of the transaction accounts		
Financial accounts for all institutional sectors other than general government	Same as for phase 2	Same as for phase 2
Phase 6. Other flows, accounts and balance sheets		
Other changes in assets accounts for all institutional sectors	Same as for phase 2	Same as for phase 2
Balance sheets		

* International investment position.

Table 2. Manuals, handbooks and supporting materials for SNA implementation prepared or being prepared by member organizations of the Inter-secretariat working group on national accounts

Manuals, handbooks, compilation manuals and software in support of national accounts compilation	Responsible ISWGNA member organization	Status	Date of publication/ issue
1. Guidebook to Statistics on the Hidden Economy	ECE	Published	1992
2. Balance of Payments Manual	IMF	Published	September 1993
3. Handbook on Integrated Environmental and Economic Accounting	UNSD	Published	December 1993
4. Balance of Payments Compilation Guide	IMF	Published	December 1994
5. "An approach to presenting the 1993 SNA, with an operational application"	ESCWA	Published	December 1994
6. Manual on the 1993 SNA compared to 1968 SNA	ESCWA	Published	December 1994
7. "Environmental accounting: an operational perspective", DESIPA Working Paper Series, No. 1	UNSD	Published	1994
8. Selected methodological papers on the European Comparison Programme from group II workshop	OECD	Published	1995
9. "Integrated satellite accounting, socio-economic concerns and modelling", DESIPA Working Paper Series, No. 10	UNSD	Published	1995
10. "A systems approach to national accounts compilation: UNSD's experiences in implementing the SNA", DESIPA Working Paper Series, No. 9	UNSD	Published	1995
11. Balance of Payments Textbook	IMF	Published	1995

Manuals, handbooks, compilation manuals and software in support of national accounts compilation	Responsible ISWGNA member organization	Status	Date of publication/ issue
12. Handbook on Regional Accounts:	Eurostat		
Vol. 1. Gross Value Added and Consumption of Fixed Capital by Activity		Published in 9 languages	1995
Vol. 2. Household Accounts		Submitted for publication in English	July 1996
		In other languages	End-1996
Vol. 3. Government Accounts		In preparation	1997
13. Handbook on Methods Used by OECD Member Countries to Measure Value Added in Service Activities at Constant Prices	OECD	Published	February 1996
14. Quarterly National Accounts: Sources and Methods Used by OECD Member Countries	OECD	Published	May 1996
15. CD-ROM version of the 1993 SNA	UNSD	Published	May 1996
16. Revision of the Arabic translation of the 1993 SNA	ESCWA/UNSD	Published	June 1996
17. Revision of the Chinese translation of the 1993 SNA	UNSD	Published	September 1996
18. Revised ESA: English, French and German versions	Eurostat	Published	October 1996
19. Revised ESA: other language versions	Eurostat	Published	November 1996
20. CD-ROM version of ESA (all languages)	Eurostat	Published	November 1996
21. Handbook on Inflation Accounting	OECD	Completed; submitted for publication	November 1996
22. Handbook on SNA for Transition Economies	UNSD	Submitted for publication December 1995	End-1996

Manuals, handbooks, compilation manuals and software in support of national accounts compilation	Responsible ISWGNA member organization	Status	Date of publication/ issue
23. Revision of the French translation of the 1993 SNA, in cooperation with INSEE	Eurostat	Completed and submitted to the United Nations for typesetting and printing (May 1996)	Early 1997
24. Revision of the Spanish translation of the 1993 SNA, in cooperation with INE and UNSD	ECLAC	Completed by INE and ECLAC; will be submitted to the United Nations for typesetting and printing in October 1996	Mid-1997
25. Revision of the Russian translation of the 1993 SNA	IMF	Completed in October 1995 and sent for review to Goskomstat and CIS Statistical Committee	No date yet
26. Manual on monetary and financial statistics	IMF	Draft circulated; to be discussed by Expert Group in November 1996	Mid-1997
27. Handbook on quarterly accounts	Eurostat	In preparation. To be discussed during 1997	End-1997
28. Technical report: a systems approach to national accounts compilation	UNSD	To be submitted for publication end-1996	1997
29. Handbook on input-output	UNSD	To be submitted for publication end-1996	1997
30. Revision of COICOP	OECD	Final draft circulated for comments in early 1996; discussed at UNECE/OECD/ Eurostat meeting on national accounts (30 April-3 May 1996)	1997
31. Revision of COFOG	OECD	Complete draft will be circulated in November 1996	1997
32. Revision of COPNI	OECD	Draft circulated in November 1996	1997

Manuals, handbooks, compilation manuals and software in support of national accounts compilation	Responsible ISWGNA member organization	Status	Date of publication/ issue
33. Further development of COPP	UNSD	Work in progress; to be completed in 1997	
34. Development of a revised international questionnaire based on the 1993 SNA	Eurostat, OECD and UNSD	Ongoing	
35. Handbook on the links between SNA and business accounting standards	UNSD	Work in progress; draft to be discussed by Expert Group in August 1997	
36. Compendium on uses of SNA and satellite accounts	UNSD	To be developed in 1997-1998	
37. Manual on Government Finance Statistics: revision of the 1986 Manual	IMF	Annotated outline circulated for comments in September 1996; work to be done in 1997-1998	

(See following page for acronyms)

Acronyms used in the table

COFOG	Classification of the functions of the Government
COICOP	Classification of individual consumption by purpose
COPNI	Classification of the purposes of non-profit institutions serving households
COPP	Classifications of producers by purpose
DESIPA	Department for Economic and Social Information and Policy Analysis
ECA	Economic Commission for Africa
ECLAC	Economic Commission for Latin America and the Caribbean
ESCAP	Economic and Social Commission for Asia and the Pacific
ESCWA	Economic and Social Commission for Western Asia
ESA	Economic System of Integrated Economic Accounts
Eurostat	Statistical Office of the European Communities
FISIM	Financial intermediation services indirectly measured
IMF	International Monetary Fund
INE	Instituto Nacional de Estadistica (Spain)
INSEE	Institut nationale de la statistique et des études économiques
OECD	Organisation for Economic Cooperation and Development
UNSD	United Nations Statistical Division

Table 3. Summary of SNA-related activities of member organizations of the Inter-secretariat Working Group on National Accounts*

ISWGNA member organization	I Meetings, training seminars and workshops, ad hoc and programmed courses in national accounts and related subjects, and training materials for use in such activities	II Research activities designed to solve conceptual and practical problems in implementing the 1993 SNA
	A. International organizations	
1. Eurostat	(a) Training courses on national accounts statistics in practice (14-25 October 1996 and 26 May-6 June 1997)	(a) Examination of the allocation of FISIM in the revised ESA (1995-1997)
	(b) Joint Eurostat/ECE consultation on the revision of the 1977 Provisional Guidelines on Statistics of the Distribution of Income, Consumption and Accumulation of Households (Luxembourg, 19 June 1995)	(b) Examination of methodologies and country practices to produce "green national accounts"
	(c) Workshop on the implementation of the revised ESA in central European countries (16-20 October 1995)	(c) Proposal of a work programme on the exhaustiveness of national accounts (1995)
	(d) Series of meetings of the Eurostat Directorate on Economic and Monetary Statistics (1995)	(d) Examination of methods used to compile accounts of member States as part of implementing the GNP Directive (1994-1996)
	(e) Courses on the implementation of the revised ESA and regional accounts (17-21 June 1996 and 18-22 November 1996)	(e) Set-up of a programme measuring progress in implementing the ESA 1995 throughout Europe (European Community, European Economic Area and pre-accession countries; ongoing)
	(f) Joint Eurostat/OECD/ECE meeting on national accounts (Geneva, 30 April-3 May 1996)	(f) Continued research on consumer subsidies (1997)
	(g) Training of European statisticians: courses on ESA currently being restructured for next year (September 1997-September 1998)	(g) Continued examination on the revision of COICOP/COFOG

ISWGNA member organization	I Meetings, training seminars and workshops, ad hoc and programmed courses in national accounts and related subjects, and training materials for use in such activities	II Research activities designed to solve conceptual and practical problems in implementing the 1993 SNA
	(h)	(h)
	Convening of a task force on price and volume measurement in the revised ESA (October 1996)	Cooperation with pre-accession countries on the implementation of ESA 1995 and quality measurement of national accounts estimates (ongoing)
2. IMF	(a)	(a)
	National accounts course on concepts and practical implementation of the 1993 SNA (annual; second course, November-December 1996; third course, 1997 at the Joint Vienna Institute)	Harmonization of the IMF statistical systems with the System of National Accounts 1993. Study prepared for 1994 General Conference of the International Association for Review of Income and Wealth
	(b)	(b)
	Macroeconomic statistics for users: course for countries in transition on links between national accounts and balance-of-payments, government finance and monetary statistics (annual; four-week duration)	Other studies on technical and conceptual issues, including implications for improving national accounts in areas of technical work being carried out on producer and consumer prices
	(c)	(c)
	Regular courses on balance-of-payments, government finance and monetary statistics that include sections on national accounts and the links between these specialized statistical systems and national accounts	Study on relationships between measurement of FISIM and weighted money measures
	(d)	
	Seminar on the development of quarterly national accounts for former USSR countries (mid-1995) following a course presented in June 1994	
3. OECD	(a)	(a)
	Meeting on financial statistics to include discussions on FISIM (22-24 March 1995)	Research project on the evaluation of household production within a national accounting framework, which would include drawing up recommendations for standard classifications and accounts (1995-1996)
	(b)	(b)
	Joint OECD/ECE/Eurostat meeting on national accounts (Geneva, 30 April- 3 May 1996)	Continued research to elaborate possible methodologies for treating effects of environmental depletion and degradation within the framework of the 1993 SNA

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	(c) Joint OECD/ECE/Eurostat meeting on national accounts (Paris, 27-30 May 1997)	
4. UNSD	(a) Interregional seminar on 1993 SNA in concept and practice, for English-speaking experts (23 January-1 February 1995)	(a) "Accounting for analysis: new analytical tools provided by the 1993 SNA", paper presented at the American Economic Association, Society for Policy Modelling, Session on 50 Years of Progress and Problems in the World (Washington, D.C., January 1995)
	(b) Training workshop on the 1993 SNA for Portuguese-speaking countries (Guinea-Bissau, 10-21 April 1995)	(b) Study on an analytical approach to the calculation of "green GDP", presented at the 1995 "London Group" Conference on Natural Resources and Environmental Accounts (Washington, D.C., March 1995)
	(c) Second meeting of the Expert Group on International Classifications (New York, 24-26 June 1996)	(c) Joint UNSD/Eurostat study on the development of a conceptual framework for economic and social classifications, to be presented at the second meeting of the Expert Group on International Classifications (New York, June 1996)
	(d) Expert group meeting on services in the informal sector, for African countries (Addis Ababa, 17-21 June 1996)	(d) Study on the development of a system of human resource accounting presented at the ECE meeting on household income (Geneva, 14-17 March 1994); further research and development of this topic continues (1995-1996)
	(e) Expert group meeting on the informal sector (Bangkok, May 1997)	
	(f) Expert group meeting on links between business accounts and SNA (August 1997)	

ISWGNA member organization	I Meetings, training seminars and workshops, ad hoc and programmed courses in national accounts and related subjects, and training materials for use in such activities	II Research activities designed to solve conceptual and practical problems in implementing the 1993 SNA
5. World Bank	(a) Meeting of a special subgroup on social classifications (Washington, D.C., 1-3 May 1995) and supporting papers	(a) Continued support for the International Comparison Project (ICP) initiative
	(b) Course for country economists on national accounts and associated projection and data consistency models (Washington, D.C.)	(b) Study on social issues in economic analysis and their identification, to be presented at the second meeting of the Expert Group on International Classifications (New York, June 1996)
	(c) Special programme for State Planning Commission of China on national accounts and related issues (May 1996)	(c) Review of macro-gaps associated with activities of the informal and hidden sectors of the economy
	(d) National Accounts and green accounting, (Washington, D.C., March 1996)	(d) Distribution of GNP/GDP by households and measurement of poverty
	(e) Joint World Bank/UNSD seminar on integrated environmental and economic accounting (Jakarta, September 1996)	
	(f) Joint World Bank/UNSD seminar on the implementation of the new SNA in South Africa (November 1996)	
	B. Regional commissions	
6. ECA	(a) Subregional workshop on the 1993 SNA implementation for northern African countries (planned by the ECA multidisciplinary Regional Advisory Group under the United Nations regular programme for technical cooperation (Tangier, 14-18 October 1996)	

ISWGNA member organization	I Meetings, training seminars and workshops, ad hoc and programmed courses in national accounts and related subjects, and training materials for use in such activities	II Research activities designed to solve conceptual and practical problems in implementing the 1993 SNA
	(b) Workshop on 1993 SNA implementation for French-speaking African countries (Addis Ababa, 14-18 October 1996)	
	(c) Workshop on compilation of public sector accounts in the framework of the 1993 SNA (bilingual, fourth quarter of 1997)	
7. ECE	(a) ECE/OECD meeting on implementation of the 1993 SNA (Paris, 9-12 May 1995)	(a) Project on assessment of the hidden economy, with focus on countries in transition
	(b) Joint ECE/Eurostat meeting on consultation on the revision of 1977 Provisional Guidelines on Statistics of the Distribution of Income, Consumption and Accumulation of Households (Luxembourg, 19 June 1995)	(b) Continued support for the European Comparison Project within the ICP project of the United Nations
	(c) Seminar on implementation of ISIC, Rev.3 in transition economies (Geneva, 19 and 20 October 1995)	(c) Organization of a session on the specific conceptual and practical accounting problems of countries in transition at the Conference of the International Association for Research on Income and Wealth (Norway, 18-24 August 1996 and Cambridge, United Kingdom, August 1998)
	(d) Joint ECE/Eurostat/OECD meeting on national accounts (Geneva, 30 April-3 May 1996)	
8. ECLAC	(a) Regional workshop on implementation of the SNA (Caracas, 13-17 November 1995)	(a) Country surveys on sources of basic statistics and national accounts (1995)
	(b) Regional workshop on the International Comparison Programme under the new System of National Accounts (Santiago, 4-8 December 1995)	(b) Second survey on progress in the implementation of the 1993 SNA (September-October 1996)

ISWGNA member organization	I Meetings, training seminars and workshops, ad hoc and programmed courses in national accounts and related subjects, and training materials for use in such activities	II Research activities designed to solve conceptual and practical problems in implementing the 1993 SNA
	(c) Regional seminar on service statistics (Santiago, 26-28 August 1996)	
	(d) Training workshops on introduction to the 1993 SNA (Panama, 30 September-1 November 1996)	
	(e) Joint ECLAC/UNSD workshop on integrated environmental and economic accounting (1997)	
	(f) Meeting of MERCOSUR countries and Chile on the implementation of 1993 SNA (Montevideo, first half of 1997)	
9. ESCAP	(a) Workshops to review ICP data inputs (Bangkok, 16-20 October 1995 and 16-20 June 1997)	(a) Continued support for the International Comparison Programme, phase VI, in the Asia and Pacific region, including the World Bank's reduced information approach.
	(b) Seminar on statistics on trade-in services (Bangkok, 6-10 November 1995)	
10. ESCWA	(a) Training courses on concepts and data requirements of the integrated system of accounts of the 1993 SNA for the Gulf Cooperation Council countries (Qatar, 1995)	
	(b) National training courses on concepts and data requirements of the 1993 SNA (two in Egypt, September 1995 and September 1996; one in Syria, July 1996)	

(For acronyms used in the table, see list at end of table 2)